EXHIBIT 53

Letter dated July 5, 1939 to Walker River Irrigation District from William M. Kearney

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WILLIAM M. KEARNEY ATTORNEY AT LAW RENO, NEVADA

July 5, 1939

Walker River Irrigation District Yerington, Nevada

Gentlemen:

Enclosed is copy of Petition for Rehearing in the case of United States of America, Appellant v. Walker River Irrigation District, a corporation, et al., Appellees.

The Government also filed a Petition for Rehearing.

Yours very truly,

Do. m. Keen

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W. M. KEARNEY

N:P enc.